IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: JAY H. MCCANDLESS AND CHARLES R. BRAGG

Serial No.: Unassigned

Filed: Herewith

Title: POLARIZATION PLATE

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

This is a request for filing a

[] Continuation

patent application under 37 C.F.R. 1.53(b),

[X] Divisional

of pending prior application Serial No. <u>10/075,387</u>, filed on February 15, 2002 of Jay McCandless, et al. for POLARIZATION PLATE.

Enclosed is a copy of the prior application as originally filed. The undersigned hereby declares that the enclosed application is a true copy of the prior application as originally filed, that all statements made herein of his own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

16591 U.S. PTO 10/816947

13281 U.S. PTO

The enclosed true copy of the prior application as originally filed includes:

- [X] Cover Sheet, Abstract and Twenty-six (26) pages of specification and Claims 1-39.
- [X] Three (3) sheets of formal drawings showing Figures 1-4, 5A-5C, 6A, 6B, 7A, 7B and 8.
- [X] Combined Declaration and Power of Attorney.

The filing fee is calculated below:

NUMBER OF CLAIMS			NUMBI EXTR		LARGE/SMALL ENTITY	FEE
TOTAL	05 - 20	=	00	х	\$18 OR \$9	= \$0
INDEP.	03 - 03	=	00	х	\$86 OR \$43	= \$0
MULTIPLE DEPENDENT [] YES					\$290 OR \$145	= \$0
(\$770.00 OR \$385.00) BASIC FILING FEE = \$770.00					TOTAL FILING FEES = \$770.00	

- [X] A check in the amount of \$770.00 to cover the filing fee is enclosed.
- [X] A Preliminary Amendment is enclosed.
- [X] The Power of Attorney in the prior application is to
 L. Lawton Rogers, III, Reg. No. 24,302; D. Joseph English, Reg. No. 42,514;
 Mark C. Comtois, Reg. No. 46,285; and Patrick D. McPherson, Reg. No. 46,255 at
 Duane Morris LLP 1667 K Street, N.W., Washington D.C. 20006.

If a Petition for an Extension of Time in the application filed herewith or in the prior application is necessary for the paper transmitted herewith to be timely filed, this request is to be considered as a petition to the extend the response period by the amount of time needed for the papers to be timely filed.

The Commissioner is hereby authorized to charge payment of any additional fees required or to credit any overpayment to Deposit Account No. 04-1679. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

Mark C. Comtois Reg. No. 46,285 L. Lawton Rogers, III Reg. No. 24,302

D. Joseph English Reg. No. 42,514 Patrick D. McPherson Reg. No. 46,255

DUANE MORRIS LLP 1667 K Street, N.W., Suite 700 Washington D.C. 20006

Telephone: (202) 776-7800 Telecopier: (202) 776-7801

Dated: April 5, 2004

WSH\111209.1